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§§ 135, 171, 174, 178-184, 192; Dec. Dig. § 101, 102.\* 9 Va.-W. Va. Enc. Dig. 674.]

Error to Circuit Court, Greenville County.

Action by I. B. Newton against the Atlantic Coast Line Railroad Company. There was a judgment for plaintiff, and defendant brings error. Affirmed.

*Mm. B. McIlwaine*, of Petersburg, and *Hamilton & Mann*, of Laredo, for plaintiff in error.

*Buford, Lewis & Peterson*, of Lawrenceville, for defendant in error.

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COMMONWEALTH ex rel. CITY OF RICHMOND *v.* CHESAPEAKE & O. RY. CO. et al.

SAME *v.* VIRGINIA RY. & POWER CO. et al.

Jan. 13, 1916.

[87 S. E. 622.]

**1. Statutes (§ 121\*)—Titles—Subject of Act—"Object."**—Acts 1914, c. 135, providing for the assessment of rolling stock of railroads as apportioned among the several counties, cities, and towns of the state, and requiring the State Corporation Commission annually to apportion such rolling stock and certify the amounts to the taxing bodies in the various governmental subdivisions, and authorizing the taxing bodies to levy taxes upon the amounts of rolling stock so certified for local purposes, and requiring the payment of the taxes by the railroads, does not violate Const. art. 4, § 52, providing that no law shall embrace more than one object, which shall be expressed in its title, since, although the act indicates by its title only that it relates to the assessment for local taxation of the rolling stock of railroad corporations, the purpose is nevertheless to accomplish the assessment of such property for local taxation, to do which all the provisions of the state were necessary, and the word "object," as employed in the statute, must be construed to mean purpose of the statute.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 146, 173, 174; Dec. Dig. § 121.\*]

For other definitions, see Words and Phrases, First and Second Series, Object. 12 Va.-W. Va. Enc. Dig. 751.]

**2. Statutes (§ 105\*)—Construction—Constitutional Provisions.**—While Const. art. 4, § 52, providing that no act shall embrace more than one object, which must be stated in the title, is mandatory, it

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

must be liberally construed so as not to defeat legislation by verbal refinements.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 117, 118, Dec. Dig. § 105.\* 12 Va.-W. Va. Enc. Dig. 763.]

**3. Evidence (§ 5\*)—Statutes (§ 184\*)—Judicial Notice—Matters of Common Knowledge—Construction.**—Courts will take judicial notice of matters of common knowledge, so that the purpose of a statute enacted after long general discussion will be construed to have been enacted to effect the purpose indicated by the discussion.

[Ed. Note.—For other cases, see Evidence, Cent. Dig. § 4; Dec. Dig. § 5; Statutes, Cent. Dig. § 262; Dec. Dig. § 184\* 12 Va.-W. Va. Enc. Dig. 763.]

**4. Statutes (§ 121\*)—Titles—Sufficiency.**—Acts 1914, c. 135, entitled "An act to amend and re-enact an act entitled an act in relation to the assessment, for local taxation, of the rolling stock of railroad corporations," by its title give sufficient notice to all persons that its purpose is to change the situs of railroad rolling stock for local taxation.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 146, 173, 174; Dec. Dig. § 121.\* 12 Va.-W. Va. Enc. Dig. 751.]

**5. Statutes (§ 121\*)—Titles—Sufficiency.**—Such title, under its single object of securing local taxes, includes the preliminary assessment, to which the fixing of the situs of the property for taxation is necessarily incident, so that the title is sufficient under Acts 1914, c. 135, requiring the object of the statute to be expressed in its title.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 146, 173, 174; Dec. Dig. § 121.\* 12 Va.-W. Va. Enc. Dig. 751.]

**6. Statutes (§ 64\*)—Titles—Sufficiency.**—Although such title might not have included the assessment and levy of local taxes upon the property, the statute was not therefore void, but such provision might be treated as surplusage, and the assessment made by the taxing bodies under other statutes providing for taxation of personal property.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 58-66, 195; Dec. Dig. § 64.\* 12 Va.-W. Va. Enc. Dig. 751.]

**7. Constitutional Law (§ 48\*)—Statutes—Construction.**—Where there is a fair doubt whether the single subject, object, and purpose of the statute is sufficiently expressed in the title to conform with the Constitution, such doubt must be determined in favor of the statute.

[Ed. Note.—For other cases, see Constitutional Law, Cent. Dig. § 46; Dec. Dig. 48.\* 12 Va.-W. Va. Enc. Dig. 763.]

**8. Statutes (§ 135\*)—Amendatory Statutes—Amendment of Repeal of Statute.**—Although a statute was repealed, with the exception of

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

one section, another statute amending all of its sections was valid; there having been one section still existing.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 202, 203; Dec. Dig. 135.\* 12 Va.-W. Va. Enc. Dig. 778.]

**9. Statutes (§ 135\*)—Amendatory Statutes—Amendment of Repeal of Statute.**—Where a statute by reference re-enacts and amends a former repealed or invalid statute, it is valid, since it is the latest expression of the legislative will, although there was, in fact, nothing which could be amended in such case; the reference to the prior statute being treated as surplusage.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 202, 203; Dec. Dig. § 135.\* 12 Va.-W. Va. Enc. Dig. 778.]

**10. Statutes (§ 135\*)—Amendment of Constitutional Statutes—Validity.**—That a statute sought to be amended is entirely unconstitutional does not make it impossible of amendment, the reference of the amendment being purely one for identification, and the statute not being an absolute nullity because unconstitutional, but being simply ignored on that account.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 202, 203; Dec. Dig. § 135.\* 12 Va.-W. Va. Enc. Dig. 777.]

**11. Taxation (§ 392\*)—Statutes—Validity—Situs of Taxation.**—Acts 1914, c. 135, providing for the apportionment and assessment of railroad rolling stock for local taxation, does not violate Const. § 128, requiring assessments of real estate and personalty for municipal taxation to be the same as the assessment for state taxation, since that section nowhere fixed the location of the rolling stock for taxation, and, although Tax Bill, § 27 (Code 1904, p. 2202), required railroad property to be taxed at the principal office within the state, Acts 1914, c. 135, expressly fixed the situs for state assessment as well as local in the various counties, cities, and towns.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 656; Dec. Dig. § 392.\* 13 Va.-W. Va. Enc. Dig. 88.]

**12. Taxation (§ 393\*)—Statutes—Validity.**—Acts 1914, c. 135, providing for the taxation of railroad rolling stock, does not violate Const. § 64, providing that no general or special law shall surrender or suspend the right of the state or any political subdivision to tax corporations and corporate property; it being within the power of the Legislature by general law to change the situs of all property for taxation, and the statute expressly reserving to every municipality the right to tax corporate property.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 656; Dec. Dig. § 392.\* 13 Va.-W. Va. Enc. Dig. 88.]

**13. Taxation (§ 298\*)—Situs for Taxation—Rolling Stock.**—Where

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

the lines of a street railroad company are located entirely within the limits of a city, its situs for taxation is in that city, but, if the lines extend beyond the corporate limits, it is within the power of the Legislature to apportion the whole system for taxation as it may choose.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 471; Dec. Dig. § 298.\* 13 Va.-W. Va. Enc. Dig. 88.]

**14. Constitutional Law (§ 119\*)—Taxation (§ 392\*)—Statutes—Validity—Obligation of Contracts.**—That a city had a contract with defendant relating to the taxation of defendant by the city does not show a violation of Const. U. S. art. 1, § 10, prohibiting the impairment of contracts, by Acts 1914, c. 135, providing for the assessment of railroad rolling stock for local taxation, since the city could not by its contract limit the right of the Legislature to regulate taxation.

[Ed. Note.—For other cases, see Constitutional Law, Cent. Dig. §§ 288, 289; Dec. Dig. § 119\*; Taxation, Cent. Dig. § 656; Dec. Dig. § 392.\* 3 Va.-W. Va. Enc. Dig. 213.]

**15. Taxation (§ 392\*)—Powers of Legislature—Railroad Rolling Stock.**—There being nothing in the Constitution limiting the power of the Legislature to fix the situs of personal property for taxation when that property has no actual situs, it is within the power of the Legislature to change the common-law situs of railroad rolling stock for taxation.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 656; Dec. Dig. § 392.\* 13 Va.-W. Va. Enc. Dig. 88.]

### Appeal from State Corporation Commission.

Petitions by the Commonwealth of Virginia, at the relation of the City of Richmond, against the Chesapeake & Ohio Railway Company and others, and against the Virginia Railway & Power Company and others. From orders of the State Corporation Commission in the matter of taxation of the rolling stock of the defendants, sustaining defendants' demurrers to the petitions and dismissing them, the petitioner appeals. Affirmed.

*H. R. Pollard* and *Geo. Wayne Anderson*, both of Richmond, and *Geo. Mason*, of Colonial Beach, for appellant.

*E. P. Buford*, of Lawrenceville, *J. O. Shepherd*, of Palmyra, *Martin Williams*, of Pearisburg, *A. H. Light*, of Rustburg, *Randolph Harrison*, of Lynchburg, and *H. W. Anderson*, of Richmond, for appellees.

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.